

Debtor's Name

YRC Enterprise Services, Inc.

Case No.

23-11085 (CTG)

**Part 7: Questionnaire Report**

**Question a. Payment of Prepetition Debts**

YRC Enterprise Services, Inc. made certain payments on prepetition debts pursuant to various "First Day" Orders.

Debtor's Name

Yellow Corporation

Case. No

23-11069

**Schedules Disclaimer*****General***

Each of the debtors (collectively, the "Debtors") are filing their Monthly Operating Reports (the "MORs") solely for the purposes of complying with the monthly operating report requirements applicable in the Debtors' chapter 11 cases. The financial and supplemental information contained herein is presented on a preliminary and unaudited basis, remains subject to future adjustments, and may not comply in all material respects with generally accepted accounting principles in United States of America ("U.S. GAAP"). The MORs should not be relied on by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates. The financial information has been derived from the books and records of the Debtors. This information, however, has not been subject to certain procedures that would typically be applied to financial information in accordance with U.S. GAAP, and upon application of such procedures, the Debtors believe that the financial information could be subject to material changes. The results of operations contained herein are not necessarily indicative of results which may be expected for any other period or for the full year and may not necessarily reflect the combined results of operations and financial positions of the Debtors in the future. The Debtors reserve all rights to amend or supplement the MORs in all respects, as may be necessary or appropriate. Nothing contained in the MORs shall constitute a waiver of any of the Debtors' rights or an admission with respects to their chapter 11 cases. The financial information in the MORs has been prepared on a going concern basis.

***Accounts Receivable***

The amounts reflected in A/R are shown net of the relevant revenue related reserves. These amounts may not be indicative of the ultimate settlement amounts as they may be offset by customer liabilities at settlement, or other changes as a result of the claims reconciliation process.

***Fixed assets***

Fixed assets are carried at net book value, which is not indicative of potential sale prices in liquidation.

***Equity***

This report does not include non-debtor Yellow Corporation owned entities which are consolidated for GAAP presentation. As a result certain eliminations are excluded and equity shown for each debtor entity may not be accurate.

***Intercompany Transactions***

Intercompany transactions between the Debtors have not been eliminated in the financial statements contained herein. No conclusion as to the legal obligation related to these intercompany transactions is made by the presentation herein.

***Liabilities Subject to Compromise***

As a result of the chapter 11 filings, the payment of prepetition indebtedness is subject to compromise or other treatment under a plan of reorganization. The determination of how liabilities will ultimately be settled or treated cannot be made until the completion of the claims reconciliation process in conjunction with the Bankruptcy Court approval of the chapter 11 plan of reorganization. Accordingly, the ultimate amount of such liabilities is not determinable at this time. Prepetition liabilities that are subject to compromise have been reported at the amounts expected to be allowed as claims, even if they may be settled for lesser amounts. The amounts currently classified as liabilities subject to compromise are preliminary and may be subject to future adjustments depending on Court actions, further developments with respect to disputed claims, determinations of the secured status of certain claims, the values of any collateral securing such claims, rejection of executory contracts, continued reconciliation or other events. No estimates are included for contingent or disputed claims or any off-balance sheet liabilities including any potential claims associated with the multiemployer pension plans.

***Reorganization Items***

Expenses and income directly associated with the chapter 11 filings have been reported separately in the income statement as reorganization items. Reorganization items includes expenses related to legal advisory and representation services, other professional consulting and advisory services, debtor-in-possession financing fees and changes in liabilities subject to compromise recognized as there are changes in amounts expected to be allowed as claims.

***Liquidation Basis Adjustments***

In September accounting, the Company adjusted certain assets carrying values to zero where no cash inflows or recoveries are expected or such recoveries are speculative and undetermined at this time. These assets include certain prepaid contracts, debt issuance or other deferred debt costs, and operating lease- right of use assets. As of September 30, no fixed asset values have been yet adjusted to reflect expected liquidation value.

***Workers' Compensation***

The Company maintains workers' compensation insurance covering the vast majority of its employees. The Company has not been able to obtain replacement insurance in certain states since the prior insurance policies and programs were cancelled or not renewed since the Petition Date. The Company has limited the number of employees working on site and the employees' duties in those states.

Debtor's Name  
Case. NoYellow Corporation  
23-11069Schedule A: Statement of cash receipts and disbursements <sup>(1)</sup>

(\$ in thousands)

|   | Yellow Corporation | New Penn Motor Express LLC | USF Holland LLC | USF Reddaway Inc. | Yellow Logistics, Inc. | YRC Enterprise Services, Inc. |
|---|--------------------|----------------------------|-----------------|-------------------|------------------------|-------------------------------|
| FOR THE PERIOD OF 9/2/2023 THROUGH 9/30/2023                            |                    |                            |                 |                   |                        |                               |
| <b>Total Receipts</b>   | \$ 1,522           | \$ 858                     | \$ 8,031        | \$ 2,698          | \$ 64                  | \$ -                          |
| <b>Operating Disbursements</b>  |                    |                            |                 |                   |                        |                               |
| Payroll & Related   | \$ 12,060          | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |
| Other Opex  | 15,424             | -                          | -               | -                 | -                      | -                             |
| <b>Total Operating Disbursements</b>                                    | \$ 27,484          | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |
| <b>Restructuring Items</b>  |                    |                            |                 |                   |                        |                               |
| Severance / Prepetition Wages   | 1,879              | -                          | -               | -                 | -                      | -                             |
| Professional Fees <sup>(2)</sup>  | 13,098             | -                          | -               | -                 | -                      | -                             |
| Adequate Assurance Utility Deposit                                      | -                  | -                          | -               | -                 | -                      | -                             |
| Prepetition Vendors & Taxes   | 2,037              | -                          | -               | -                 | -                      | -                             |
| <b>Total Non-Operating Restructuring Items</b>                          | \$ 17,015          | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |
| <b>Interest and Adequate Protection</b>                                 |                    |                            |                 |                   |                        |                               |
| ABL Interest  | -                  | -                          | -               | -                 | -                      | -                             |
| DIP TL New Money Interest   | 1,244              | -                          | -               | -                 | -                      | -                             |
| TLB Interest  | 6,687              | -                          | -               | -                 | -                      | -                             |
| UST Interest  | 12,397             | -                          | -               | -                 | -                      | -                             |
| <b>Total Interest and Adequate Protection</b>                           | \$ 20,328          | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |
| <b>Total Disbursements</b>  | \$ 64,827          | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |
| <b>Total Net Cash Flow Before ABL Paydown</b>                           | \$ (63,306)        | \$ 858                     | \$ 8,031        | \$ 2,698          | \$ 64                  | \$ -                          |
| (+/-) ABL Paydown (80% of receipts)                                     | 39,740             | -                          | -               | -                 | -                      | -                             |
| <b>Total Net Cash Flow Including ABL Paydown</b>                        | \$ (103,045)       | \$ 858                     | \$ 8,031        | \$ 2,698          | \$ 64                  | \$ -                          |
| <b>Unrestricted US and Canada Cash Rollforward</b>                      |                    |                            |                 |                   |                        |                               |
| <b>Beginning Unrestricted Cash Balance</b>                              | \$ 32,130          | \$ -                       | \$ -            | \$ -              | \$ 10                  | \$ -                          |
| (+/-) Net Cash Flow before ABL Paydown                                  | (63,306)           | 858                        | 8,031           | 2,698             | 64                     | -                             |
| (+/-) ABL Paydown   | (39,740)           | -                          | -               | -                 | -                      | -                             |
| (+/-) FX / Outstanding Checks Adjustment                                | 1,395              | -                          | -               | -                 | -                      | -                             |
| (+/-) DIP TL Proceeds <sup>(3)</sup>                                    | 82,500             | -                          | -               | -                 | -                      | -                             |
| (+/-) Transfers between Debtor Accounts                                 | 49,243             | (858)                      | (8,031)         | (2,698)           | (64)                   | -                             |
| (+/-) Disbursements made on behalf of Debtor by Others                  | 19,913             | (582)                      | (2,072)         | (1,066)           | (519)                  | (7,394)                       |
| (+/-) Intercompany Transactions for Payments on behalf of Other Debtors | (19,913)           | 582                        | 2,072           | 1,066             | 519                    | 7,394                         |
| <b>Ending Unrestricted Cash Balance</b>                                 | \$ 62,222          | \$ -                       | \$ -            | \$ -              | \$ 10                  | \$ -                          |
| <b>Restricted Cash Rollforward</b>                                      |                    |                            |                 |                   |                        |                               |
| <b>Beginning Restricted Cash Balance</b>                                | \$ -               | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |
| (+/-) Drawn Letters of Credit Paydown                                   | -                  | -                          | -               | -                 | -                      | -                             |
| <b>Ending Restricted Cash Balance</b>                                   | \$ -               | \$ -                       | \$ -            | \$ -              | \$ -                   | \$ -                          |

## Footnotes:

- (1) Receipts and disbursements reflect activity for the post-petition period of September 2, 2023 through September 30, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results starting as of 9/2/23 instead of 9/1/23 due to the week ending on 9/1/23.
- (2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.
- (3) Reflects DIP financing borrowings in September 2023, pursuant to the DIP Order.

| DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: |    |        |    |     |    |       |    |       |    |     |    |       |
|--|----|--------|----|-----|----|-------|----|-------|----|-----|----|-------|
| TOTAL DISBURSEMENTS  | \$ | 84,654 | \$ | 582 | \$ | 2,072 | \$ | 1,066 | \$ | 519 | \$ | 7,394 |
| LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS           |    | -      |    | -   |    | -     |    | -     |    | -   |    | -     |
| TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES        | \$ | 84,654 | \$ | 582 | \$ | 2,072 | \$ | 1,066 | \$ | 519 | \$ | 7,394 |

Debtor's Name  
Case. NoYellow Corporation  
23-11069Schedule A: Statement of cash receipts and disbursements <sup>(1)</sup>

(\$ in thousands)

|   | YRC Freight<br>Canada<br>Company | YRC Inc.  | 1105481<br>Ontario Inc. | Express Lane<br>Services, Inc. | Roadway<br>Express<br>International,<br>Inc. | Roadway LLC |
|---|----------------------------------|-----------|-------------------------|--------------------------------|--|-------------|
| FOR THE PERIOD OF 9/2/2023 THROUGH 9/30/2023                            |                                  |           |                         |                                |  |             |
| <b>Total Receipts</b>   | \$ 472                           | \$ 34,778 | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Operating Disbursements</b>  |                                  |           |                         |                                |  |             |
| Payroll & Related   | \$ 309                           | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |
| Other Opex  | 525                              | -         | -                       | -                              | -  | -           |
| <b>Total Operating Disbursements</b>                                    | \$ 834                           | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Restructuring Items</b>  |                                  |           |                         |                                |  |             |
| Severance / Prepetition Wages   | 239                              | -         | -                       | -                              | -  | -           |
| Professional Fees <sup>(2)</sup>  | -                                | -         | -                       | -                              | -  | -           |
| Adequate Assurance Utility Deposit                                      | -                                | -         | -                       | -                              | -  | -           |
| Prepetition Vendors & Taxes   | -                                | -         | -                       | -                              | -  | -           |
| <b>Total Non-Operating Restructuring Items</b>                          | \$ 239                           | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Interest and Adequate Protection</b>                                 |                                  |           |                         |                                |  |             |
| ABL Interest  | -                                | -         | -                       | -                              | -  | -           |
| DIP TL New Money Interest   | -                                | -         | -                       | -                              | -  | -           |
| TLB Interest  | -                                | -         | -                       | -                              | -  | -           |
| UST Interest  | -                                | -         | -                       | -                              | -  | -           |
| <b>Total Interest and Adequate Protection</b>                           | \$ -                             | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Total Disbursements</b>  | \$ 1,073                         | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Total Net Cash Flow Before ABL Paydown</b>                           | \$ (600)                         | \$ 34,778 | \$ -                    | \$ -                           | \$ -   | \$ -        |
| (+/-) ABL Paydown (80% of receipts)                                     | -                                | -         | -                       | -                              | -  | -           |
| <b>Total Net Cash Flow Including ABL Paydown</b>                        | \$ (600)                         | \$ 34,778 | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Unrestricted US and Canada Cash Rollforward</b>                      |                                  |           |                         |                                |  |             |
| <b>Beginning Unrestricted Cash Balance</b>                              | \$ 1,118                         | \$ 3,638  | \$ -                    | \$ -                           | \$ -   | \$ -        |
| (+/-) Net Cash Flow before ABL Paydown                                  | (600)                            | 34,778    | -                       | -                              | -  | -           |
| (+/-) ABL Paydown   | -                                | -         | -                       | -                              | -  | -           |
| (+/-) FX / Outstanding Checks Adjustment                                | -                                | -         | -                       | -                              | -  | -           |
| (+/-) DIP TL Proceeds <sup>(3)</sup>                                    | -                                | -         | -                       | -                              | -  | -           |
| (+/-) Transfers between Debtor Accounts                                 | (196)                            | (37,395)  | -                       | -                              | -  | -           |
| (+/-) Disbursements made on behalf of Debtor by Others                  | -                                | (8,278)   | -                       | -                              | -  | -           |
| (+/-) Intercompany Transactions for Payments on behalf of Other Debtors | -                                | 8,278     | -                       | -                              | -  | -           |
| <b>Ending Unrestricted Cash Balance</b>                                 | \$ 322                           | \$ 1,021  | \$ -                    | \$ -                           | \$ -   | \$ -        |
| <b>Restricted Cash Rollforward</b>                                      |                                  |           |                         |                                |  |             |
| <b>Beginning Restricted Cash Balance</b>                                | \$ -                             | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |
| (+/-) Drawn Letters of Credit Paydown                                   | -                                | -         | -                       | -                              | -  | -           |
| <b>Ending Restricted Cash Balance</b>                                   | \$ -                             | \$ -      | \$ -                    | \$ -                           | \$ -   | \$ -        |

## Footnotes:

- (1) Receipts and disbursements reflect activity for the post-petition period of September 2, 2023 through September 30, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results starting as of 9/2/23 instead of 9/1/23 due to the week ending on 9/1/23.
- (2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.
- (3) Reflects DIP financing borrowings in September 2023, pursuant to the DIP Order.

| DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: |          |          |      |      |      |      |
|--|----------|----------|------|------|------|------|
| <b>TOTAL DISBURSEMENTS</b>                                 | \$ 1,073 | \$ 8,278 | \$ - | \$ - | \$ - | \$ - |
| LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS           | -        | -        | -    | -    | -    | -    |
| <b>TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES</b> | \$ 1,073 | \$ 8,278 | \$ - | \$ - | \$ - | \$ - |

Debtor's Name  
Case. NoYellow Corporation  
23-11069Schedule A: Statement of cash receipts and disbursements <sup>(1)</sup>

(\$ in thousands)

|   | Roadway Next<br>Day<br>Corporation | USF Bestway<br>Inc. | USF Dugan<br>Inc. | USF Holland<br>International<br>Sales<br>Corporation | USF RedStar<br>LLC | Yellow Freight<br>Corporation |
|---|------------------------------------|---------------------|-------------------|--|--------------------|-------------------------------|
| FOR THE PERIOD OF 9/2/2023 THROUGH 9/30/2023                              |                                    |                     |                   |  |                    |                               |
| <b>Total Receipts</b>   | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Operating Disbursements</b>  |                                    |                     |                   |  |                    |                               |
| Payroll & Related   | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| Other Opex  | -                                  | -                   | -                 | -  | -                  | -                             |
| <b>Total Operating Disbursements</b>                                      | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Restructuring Items</b>  |                                    |                     |                   |  |                    |                               |
| Severance / Prepetition Wages   | -                                  | -                   | -                 | -  | -                  | -                             |
| Professional Fees <sup>(2)</sup>  | -                                  | -                   | -                 | -  | -                  | -                             |
| Adequate Assurance Utility Deposit  | -                                  | -                   | -                 | -  | -                  | -                             |
| Prepetition Vendors & Taxes   | -                                  | -                   | -                 | -  | -                  | -                             |
| <b>Total Non-Operating Restructuring Items</b>                            | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Interest and Adequate Protection</b>                                   |                                    |                     |                   |  |                    |                               |
| ABL Interest  | -                                  | -                   | -                 | -  | -                  | -                             |
| DIP TL New Money Interest   | -                                  | -                   | -                 | -  | -                  | -                             |
| TLB Interest  | -                                  | -                   | -                 | -  | -                  | -                             |
| UST Interest  | -                                  | -                   | -                 | -  | -                  | -                             |
| <b>Total Interest and Adequate Protection</b>                             | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Total Disbursements</b>  | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Total Net Cash Flow Before ABL Paydown</b>                             | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| (+/-) ABL Paydown (80% of receipts)                                       | -                                  | -                   | -                 | -  | -                  | -                             |
| <b>Total Net Cash Flow Including ABL Paydown</b>                          | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Unrestricted US and Canada Cash Rollforward</b>                        |                                    |                     |                   |  |                    |                               |
| <b>Beginning Unrestricted Cash Balance</b>                                | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| (+ / -) Net Cash Flow before ABL Paydown                                  | -                                  | -                   | -                 | -  | -                  | -                             |
| (+ / -) ABL Paydown   | -                                  | -                   | -                 | -  | -                  | -                             |
| (+ / -) FX / Outstanding Checks Adjustment                                | -                                  | -                   | -                 | -  | -                  | -                             |
| (+ / -) DIP TL Proceeds <sup>(3)</sup>                                    | -                                  | -                   | -                 | -  | -                  | -                             |
| (+ / -) Transfers between Debtor Accounts                                 | -                                  | -                   | -                 | -  | -                  | -                             |
| (+ / -) Disbursements made on behalf of Debtor by Others                  | -                                  | -                   | -                 | -  | -                  | -                             |
| (+ / -) Intercompany Transactions for Payments on behalf of Other Debtors | -                                  | -                   | -                 | -  | -                  | -                             |
| <b>Ending Unrestricted Cash Balance</b>                                   | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| <b>Restricted Cash Rollforward</b>  |                                    |                     |                   |  |                    |                               |
| <b>Beginning Restricted Cash Balance</b>                                  | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |
| (+ / -) Drawn Letters of Credit Paydown                                   | -                                  | -                   | -                 | -  | -                  | -                             |
| <b>Ending Restricted Cash Balance</b>                                     | \$ -                               | \$ -                | \$ -              | \$ -   | \$ -               | \$ -                          |

## Footnotes:

- (1) Receipts and disbursements reflect activity for the post-petition period of September 2, 2023 through September 30, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results starting as of 9/2/23 instead of 9/1/23 due to the week ending on 9/1/23.
- (2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.
- (3) Reflects DIP financing borrowings in September 2023, pursuant to the DIP Order.

|   |      |      |      |      |      |      |
|---|------|------|------|------|------|------|
| <b>DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:</b> |      |      |      |      |      |      |
| <b>TOTAL DISBURSEMENTS</b>  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS                  | -    | -    | -    | -    | -    | -    |
| <b>TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES</b>        | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Debtor's Name  
Case. NoYellow Corporation  
23-11069Schedule A: Statement of cash receipts and disbursements <sup>(1)</sup>

(\$ in thousands)

|   | YRC<br>Association<br>Solutions, Inc. | YRC<br>International<br>Investments,<br>Inc. | YRC Logistics<br>Inc. | YRC Logistics<br>Services, Inc. | YRC<br>Mortgages,<br>LLC | YRC Regional<br>Transportation,<br>Inc. |
|---|---------------------------------------|--|-----------------------|---------------------------------|--------------------------|---|
| FOR THE PERIOD OF 9/2/2023 THROUGH 9/30/2023                            |                                       |  |                       |                                 |                          |   |
| <b>Total Receipts</b>   | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Operating Disbursements</b>  |                                       |  |                       |                                 |                          |   |
| Payroll & Related   | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| Other Opex  | -                                     | -  | -                     | -                               | -                        | -                                       |
| <b>Total Operating Disbursements</b>                                    | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Restructuring Items</b>  |                                       |  |                       |                                 |                          |   |
| Severance / Prepetition Wages   | -                                     | -  | -                     | -                               | -                        | -                                       |
| Professional Fees <sup>(2)</sup>  | -                                     | -  | -                     | -                               | -                        | -                                       |
| Adequate Assurance Utility Deposit                                      | -                                     | -  | -                     | -                               | -                        | -                                       |
| Prepetition Vendors & Taxes   | -                                     | -  | -                     | -                               | -                        | -                                       |
| <b>Total Non-Operating Restructuring Items</b>                          | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Interest and Adequate Protection</b>                                 |                                       |  |                       |                                 |                          |   |
| ABL Interest  | -                                     | -  | -                     | -                               | -                        | -                                       |
| DIP TL New Money Interest   | -                                     | -  | -                     | -                               | -                        | -                                       |
| TLB Interest  | -                                     | -  | -                     | -                               | -                        | -                                       |
| UST Interest  | -                                     | -  | -                     | -                               | -                        | -                                       |
| <b>Total Interest and Adequate Protection</b>                           | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Total Disbursements</b>  | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Total Net Cash Flow Before ABL Paydown</b>                           | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| (+/-) ABL Paydown (80% of receipts)                                     | -                                     | -  | -                     | -                               | -                        | -                                       |
| <b>Total Net Cash Flow Including ABL Paydown</b>                        | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Unrestricted US and Canada Cash Rollforward</b>                      |                                       |  |                       |                                 |                          |   |
| <b>Beginning Unrestricted Cash Balance</b>                              | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| (+/-) Net Cash Flow before ABL Paydown                                  | -                                     | -  | -                     | -                               | -                        | -                                       |
| (+/-) ABL Paydown   | -                                     | -  | -                     | -                               | -                        | -                                       |
| (+/-) FX / Outstanding Checks Adjustment                                | -                                     | -  | -                     | -                               | -                        | -                                       |
| (+/-) DIP TL Proceeds <sup>(3)</sup>                                    | -                                     | -  | -                     | -                               | -                        | -                                       |
| (+/-) Transfers between Debtor Accounts                                 | -                                     | -  | -                     | -                               | -                        | -                                       |
| (+/-) Disbursements made on behalf of Debtor by Others                  | -                                     | -  | -                     | -                               | -                        | -                                       |
| (+/-) Intercompany Transactions for Payments on behalf of Other Debtors | -                                     | -  | -                     | -                               | -                        | -                                       |
| <b>Ending Unrestricted Cash Balance</b>                                 | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| <b>Restricted Cash Rollforward</b>                                      |                                       |  |                       |                                 |                          |   |
| <b>Beginning Restricted Cash Balance</b>                                | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |
| (+/-) Drawn Letters of Credit Paydown                                   | -                                     | -  | -                     | -                               | -                        | -                                       |
| <b>Ending Restricted Cash Balance</b>                                   | \$ -                                  | \$ -   | \$ -                  | \$ -                            | \$ -                     | \$ -                                    |

## Footnotes:

- (1) Receipts and disbursements reflect activity for the post-petition period of September 2, 2023 through September 30, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results starting as of 9/2/23 instead of 9/1/23 due to the week ending on 9/1/23.
- (2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.
- (3) Reflects DIP financing borrowings in September 2023, pursuant to the DIP Order.

| DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: |      |      |      |      |      |      |      |
|--|------|------|------|------|------|------|------|
| <b>TOTAL DISBURSEMENTS</b>                                 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS           | -    | -    | -    | -    | -    | -    | -    |
| <b>TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES</b> | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Debtor's Name  
Case. No

Yellow Corporation  
23-11069

## Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

|   | Yellow Corporation    | New Penn Motor<br>Express LLC | USF Holland LLC     | USF Reddaway<br>Inc. | Yellow Logistics,<br>Inc. | YRC Enterprise<br>Services, Inc. |
|---|-----------------------|-------------------------------|---------------------|----------------------|---------------------------|----------------------------------|
| <b>ASSETS</b>   |                       |                               |                     |                      |                           |                                  |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                       |                               |                     |                      |                           |                                  |
| Cash and cash equivalents <sup>(1)</sup>                    | \$ 60,541             | \$ 1                          | \$ 23               | \$ 6                 | \$ 251                    | \$ -                             |
| Restricted amounts held in escrow <sup>(1)</sup>            | 2,038                 | -                             | -                   | -                    | -                         | -                                |
| Accounts receivable, net                                    | 3,877                 | 6,376                         | 29,828              | 14,543               | 5,099                     | (0)                              |
| Inventory   | -                     | 240                           | 1,305               | 585                  | -                         | -                                |
| Prepaid expenses and other                                  | 101,703               | 4,495                         | 11,673              | 75                   | 845                       | 0                                |
| Net property and equipment                                  | (0)                   | 62,958                        | 267,896             | 124,987              | 724                       | 55,159                           |
| Operating lease right-of-use assets                         | -                     | (0)                           | 0                   | 0                    | (0)                       | (0)                              |
| Intercompany Receivables / Investments in Affiliates        | 6,575,000             | 379,200                       | 897,710             | 481,227              | 25,868                    | -                                |
| Other assets  | 36,009                | 1                             | 365                 | 94                   | 166                       | (0)                              |
| <b>TOTAL ASSETS</b>   | <b>\$ 6,779,168</b>   | <b>\$ 453,271</b>             | <b>\$ 1,208,801</b> | <b>\$ 621,516</b>    | <b>\$ 32,953</b>          | <b>\$ 55,159</b>                 |
| <b>LIABILITIES AND OWNER EQUITY</b>                         |                       |                               |                     |                      |                           |                                  |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b> |                       |                               |                     |                      |                           |                                  |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                       |                               |                     |                      |                           |                                  |
| Accounts payable and accrued expenses                       | \$ 7,718              | \$ 466                        | \$ 1,848            | \$ 707               | \$ 578                    | \$ 1,569                         |
| Wages, vacations and employee benefits                      | 2,892                 | 110                           | 529                 | 151                  | 21                        | 2,284                            |
| Other current and accrued liabilities                       | 6,782                 | -                             | 0                   | -                    | -                         | -                                |
| Postpetition taxes payable                                  | 79,789                | (14,386)                      | (26,486)            | 4,110                | (407)                     | 8,144                            |
| DIP Facility <sup>(2)(3)</sup>                              | 146,500               | -                             | -                   | -                    | -                         | -                                |
| <b>TOTAL POSTPETITION LIABILITIES</b>                       | <b>\$ 243,681</b>     | <b>\$ (13,809)</b>            | <b>\$ (24,109)</b>  | <b>\$ 4,969</b>      | <b>\$ 192</b>             | <b>\$ 11,997</b>                 |
| <b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>     |                       |                               |                     |                      |                           |                                  |
| Secured Debt <sup>(3)</sup>                                 | \$ 1,295,171          | \$ -                          | \$ -                | \$ -                 | \$ -                      | \$ -                             |
| Priority Debt   | 41                    | 128                           | 657                 | 120                  | 241                       | 4,089                            |
| <b>Unsecured Debt</b>                                       |                       |                               |                     |                      |                           |                                  |
| Unsecured Debt - Intercompany Payables                      | 6,063,407             | 336,163                       | 537,018             | 146,765              | -                         | 170,294                          |
| Unsecured Debt - Other                                      | 402,660               | 9,697                         | 73,139              | 41,651               | 19,126                    | 21,089                           |
| Total Unsecured Debt  | 6,466,067             | 345,861                       | 610,157             | 188,416              | 19,126                    | 191,383                          |
| <b>TOTAL PRE-PETITION LIABILITIES</b>                       | <b>\$ 7,761,279</b>   | <b>\$ 345,989</b>             | <b>\$ 610,814</b>   | <b>\$ 188,536</b>    | <b>\$ 19,366</b>          | <b>\$ 195,472</b>                |
| <b>TOTAL LIABILITIES</b>                                    | <b>\$ 8,004,961</b>   | <b>\$ 332,180</b>             | <b>\$ 586,705</b>   | <b>\$ 193,505</b>    | <b>\$ 19,558</b>          | <b>\$ 207,469</b>                |
| <b>STOCKHOLDERS' EQUITY</b>                                 |                       |                               |                     |                      |                           |                                  |
| Preferred stock   | \$ -                  | \$ -                          | \$ 26               | \$ -                 | \$ -                      | \$ -                             |
| Common stock  | 524                   | -                             | 11                  | 9                    | -                         | 12                               |
| Capital surplus   | 2,211,222             | 31,140                        | (30,348)            | 54,562               | 2,346                     | (525,659)                        |
| Retained earnings   | (3,115,491)           | 89,952                        | 652,407             | 373,441              | 11,049                    | 373,338                          |
| Other equity  | (229,311)             | -                             | -                   | -                    | -                         | -                                |
| Treasury stock  | (92,737)              | -                             | -                   | -                    | -                         | -                                |
| <b>TOTAL STOCKHOLDERS' EQUITY</b>                           | <b>\$ (1,225,793)</b> | <b>\$ 121,092</b>             | <b>\$ 622,096</b>   | <b>\$ 428,012</b>    | <b>\$ 13,394</b>          | <b>\$ (152,309)</b>              |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>           | <b>\$ 6,779,168</b>   | <b>\$ 453,271</b>             | <b>\$ 1,208,801</b> | <b>\$ 621,516</b>    | <b>\$ 32,953</b>          | <b>\$ 55,159</b>                 |

## Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility.
- (3) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.

Debtor's Name  
Case. No

Yellow Corporation  
23-11069

## Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

|   | YRC Freight<br>Canada Company | YRC Inc.            | 1105481 Ontario<br>Inc. | Express Lane<br>Services, Inc. | Roadway Express<br>International, Inc. | Roadway LLC       |
|---|-------------------------------|---------------------|-------------------------|--------------------------------|--|-------------------|
| <b>ASSETS</b>   |                               |                     |                         |                                |  |                   |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                               |                     |                         |                                |  |                   |
| Cash and cash equivalents <sup>(1)</sup>                    | \$ 241                        | \$ 1,422            | \$ -                    | \$ -                           | \$ -                                   | \$ -              |
| Restricted amounts held in escrow <sup>(1)</sup>            | -                             | -                   | -                       | -                              | -                                      | -                 |
| Accounts receivable, net                                    | 2,403                         | 125,191             | -                       | -                              | -                                      | 6,569             |
| Inventory   | 44                            | 4,150               | -                       | -                              | -                                      | -                 |
| Prepaid expenses and other                                  | 155                           | 7,610               | -                       | -                              | -                                      | (6,569)           |
| Net property and equipment                                  | 7,439                         | 555,014             | -                       | -                              | -                                      | -                 |
| Operating lease right-of-use assets                         | -                             | 0                   | -                       | -                              | -                                      | -                 |
| Intercompany Receivables / Investments in Affiliates        | 53,645                        | 2,891,909           | 0                       | 6                              | -                                      | 656,569           |
| Other assets  | 256                           | 312                 | -                       | -                              | -                                      | -                 |
| <b>TOTAL ASSETS</b>   | <b>\$ 64,183</b>              | <b>\$ 3,585,608</b> | <b>\$ 0</b>             | <b>\$ 6</b>                    | <b>\$ -</b>                            | <b>\$ 656,569</b> |
| <b>LIABILITIES AND OWNER EQUITY</b>                         |                               |                     |                         |                                |  |                   |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                               |                     |                         |                                |  |                   |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b> |                               |                     |                         |                                |  |                   |
| Accounts payable and accrued expenses                       | \$ 445                        | \$ 6,936            | \$ -                    | \$ -                           | \$ -                                   | \$ -              |
| Wages, vacations and employee benefits                      | 7                             | 1,383               | -                       | -                              | -                                      | -                 |
| Other current and accrued liabilities                       | (0)                           | -                   | -                       | -                              | -                                      | 0                 |
| Postpetition taxes payable                                  | (2,514)                       | (82,244)            | -                       | -                              | (0)                                    | -                 |
| DIP Facility <sup>(2)(3)</sup>                              | -                             | -                   | -                       | -                              | -                                      | -                 |
| <b>TOTAL POSTPETITION LIABILITIES</b>                       | <b>\$ (2,063)</b>             | <b>\$ (73,924)</b>  | <b>\$ -</b>             | <b>\$ -</b>                    | <b>\$ (0)</b>                          | <b>\$ 0</b>       |
| <b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>     |                               |                     |                         |                                |  |                   |
| Secured Debt <sup>(3)</sup>                                 | \$ -                          | \$ -                | \$ -                    | \$ -                           | \$ -                                   | \$ -              |
| Priority Debt   | 65                            | 1,313               | -                       | -                              | -                                      | -                 |
| <b>Unsecured Debt</b>                                       |                               |                     |                         |                                |  |                   |
| Unsecured Debt - Intercompany Payables                      | 3,124                         | 2,036,732           | -                       | -                              | 416                                    | 167,139           |
| Unsecured Debt - Other                                      | 25,526                        | 345,625             | -                       | 0                              | 1                                      | 12,626            |
| Total Unsecured Debt  | 28,649                        | 2,382,356           | -                       | 0                              | 416                                    | 179,765           |
| <b>TOTAL PRE-PETITION LIABILITIES</b>                       | <b>\$ 28,715</b>              | <b>\$ 2,383,669</b> | <b>\$ -</b>             | <b>\$ 0</b>                    | <b>\$ 416</b>                          | <b>\$ 179,765</b> |
| <b>TOTAL LIABILITIES</b>                                    | <b>\$ 26,652</b>              | <b>\$ 2,309,745</b> | <b>\$ -</b>             | <b>\$ 0</b>                    | <b>\$ 416</b>                          | <b>\$ 179,765</b> |
| <b>STOCKHOLDERS' EQUITY</b>                                 |                               |                     |                         |                                |  |                   |
| Preferred stock   | \$ 403                        | \$ -                | \$ -                    | \$ -                           | \$ -                                   | \$ -              |
| Common stock  | 67                            | 0                   | -                       | 10                             | -                                      | -                 |
| Capital surplus   | 33,998                        | 1,060,537           | 0                       | -                              | (292)                                  | (74,874)          |
| Retained earnings   | 4,428                         | 213,161             | 0                       | (4)                            | (180)                                  | 551,678           |
| Other equity  | (1,364)                       | 2,165               | -                       | -                              | 56                                     | -                 |
| Treasury stock  | -                             | -                   | -                       | -                              | -                                      | -                 |
| <b>TOTAL STOCKHOLDERS' EQUITY</b>                           | <b>\$ 37,531</b>              | <b>\$ 1,275,863</b> | <b>\$ 0</b>             | <b>\$ 6</b>                    | <b>\$ (416)</b>                        | <b>\$ 476,804</b> |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>           | <b>\$ 64,183</b>              | <b>\$ 3,585,608</b> | <b>\$ 0</b>             | <b>\$ 6</b>                    | <b>\$ -</b>                            | <b>\$ 656,569</b> |

## Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility.
- (3) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.



Debtor's Name  
Case. No

Yellow Corporation  
23-11069

## Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

|   | Roadway Next Day Corporation | USF Bestway Inc. | USF Dugan Inc.   | USF Holland International Sales Corporation | USF RedStar LLC  | Yellow Freight Corporation |
|---|------------------------------|------------------|------------------|---|------------------|----------------------------|
| <b>ASSETS</b>   |                              |                  |                  |   |                  |                            |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                              |                  |                  |   |                  |                            |
| Cash and cash equivalents <sup>(1)</sup>                    | \$ -                         | \$ -             | \$ -             | \$ -  | \$ -             | \$ -                       |
| Restricted amounts held in escrow <sup>(1)</sup>            | -                            | -                | -                | -   | -                | -                          |
| Accounts receivable, net                                    | -                            | -                | -                | -   | -                | -                          |
| Inventory   | -                            | -                | -                | -   | -                | -                          |
| Prepaid expenses and other                                  | 10                           | -                | -                | -   | -                | -                          |
| Net property and equipment                                  | -                            | -                | -                | -   | -                | -                          |
| Operating lease right-of-use assets                         | -                            | -                | -                | -   | -                | -                          |
| Intercompany Receivables / Investments in Affiliates        | -                            | 39,923           | 12,662           | -   | 88,232           | -                          |
| Other assets  | -                            | -                | -                | -   | -                | -                          |
| <b>TOTAL ASSETS</b>   | <b>\$ 10</b>                 | <b>\$ 39,923</b> | <b>\$ 12,662</b> | <b>\$ -</b>                                 | <b>\$ 88,232</b> | <b>\$ -</b>                |
| <b>LIABILITIES AND OWNER EQUITY</b>                         |                              |                  |                  |   |                  |                            |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b> |                              |                  |                  |   |                  |                            |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                              |                  |                  |   |                  |                            |
| Accounts payable and accrued expenses                       | \$ -                         | \$ -             | \$ -             | \$ -  | \$ -             | \$ -                       |
| Wages, vacations and employee benefits                      | -                            | -                | -                | -   | -                | -                          |
| Other current and accrued liabilities                       | -                            | -                | -                | -   | -                | -                          |
| Postpetition taxes payable                                  | 9,337                        | (125)            | (247)            | -   | (470)            | -                          |
| DIP Facility <sup>(2)(3)</sup>                              | -                            | -                | -                | -   | -                | -                          |
| <b>TOTAL POSTPETITION LIABILITIES</b>                       | <b>\$ 9,337</b>              | <b>\$ (125)</b>  | <b>\$ (247)</b>  | <b>\$ -</b>                                 | <b>\$ (470)</b>  | <b>\$ -</b>                |
| <b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>     |                              |                  |                  |   |                  |                            |
| Secured Debt <sup>(3)</sup>                                 | \$ -                         | \$ -             | \$ -             | \$ -  | \$ -             | \$ -                       |
| Priority Debt   | -                            | -                | -                | -   | -                | -                          |
| <b>Unsecured Debt</b>                                       |                              |                  |                  |   |                  |                            |
| Unsecured Debt - Intercompany Payables                      | 13,438                       | 3,379            | -                | -   | -                | -                          |
| Unsecured Debt - Other                                      | -                            | 817              | 197              | -   | 2,024            | -                          |
| Total Unsecured Debt  | 13,438                       | 4,196            | 197              | -   | 2,024            | -                          |
| <b>TOTAL PRE-PETITION LIABILITIES</b>                       | <b>\$ 13,438</b>             | <b>\$ 4,196</b>  | <b>\$ 197</b>    | <b>\$ -</b>                                 | <b>\$ 2,024</b>  | <b>\$ -</b>                |
| <b>TOTAL LIABILITIES</b>                                    | <b>\$ 22,775</b>             | <b>\$ 4,071</b>  | <b>\$ (51)</b>   | <b>\$ -</b>                                 | <b>\$ 1,553</b>  | <b>\$ -</b>                |
| <b>STOCKHOLDERS' EQUITY</b>                                 |                              |                  |                  |   |                  |                            |
| Preferred stock   | \$ -                         | \$ -             | \$ -             | \$ -  | \$ -             | \$ -                       |
| Common stock  | -                            | 29               | 1,000            | -   | -                | -                          |
| Capital surplus   | (20,830)                     | 15,546           | 10,567           | -   | 112,375          | -                          |
| Retained earnings   | (1,935)                      | 20,277           | 1,146            | -   | (25,697)         | -                          |
| Other equity  | -                            | -                | -                | -   | -                | -                          |
| Treasury stock  | -                            | -                | -                | -   | -                | -                          |
| <b>TOTAL STOCKHOLDERS' EQUITY</b>                           | <b>\$ (22,765)</b>           | <b>\$ 35,852</b> | <b>\$ 12,712</b> | <b>\$ -</b>                                 | <b>\$ 86,678</b> | <b>\$ -</b>                |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>           | <b>\$ 10</b>                 | <b>\$ 39,923</b> | <b>\$ 12,662</b> | <b>\$ -</b>                                 | <b>\$ 88,232</b> | <b>\$ -</b>                |

## Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility.
- (3) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.

Debtor's Name  
Case. No

Yellow Corporation  
23-11069

## Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

|   | YRC Association<br>Solutions, Inc. | YRC International<br>Investments, Inc. | YRC Logistics Inc. | YRC Logistics<br>Services, Inc. | YRC Mortgages,<br>LLC | YRC Regional<br>Transportation,<br>Inc. |
|---|------------------------------------|--|--------------------|---------------------------------|-----------------------|---|
| <b>ASSETS</b>   |                                    |  |                    |                                 |                       |   |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                                    |  |                    |                                 |                       |   |
| Cash and cash equivalents <sup>(1)</sup>                    | \$ -                               | \$ -                                   | \$ -               | \$ -                            | \$ -                  | \$ -                                    |
| Restricted amounts held in escrow <sup>(1)</sup>            | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| Accounts receivable, net                                    | -                                  | -                                      | -                  | -                               | -                     | (0)                                     |
| Inventory   | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| Prepaid expenses and other                                  | -                                  | -                                      | -                  | -                               | 0                     | (0)                                     |
| Net property and equipment                                  | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| Operating lease right-of-use assets                         | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| Intercompany Receivables / Investments in Affiliates        | 3,086                              | 97,225                                 | 3,563              | 21,689                          | -                     | 1,973,331                               |
| Other assets  | -                                  | -                                      | -                  | -                               | -                     | (0)                                     |
| <b>TOTAL ASSETS</b>   | <b>\$ 3,086</b>                    | <b>\$ 97,225</b>                       | <b>\$ 3,563</b>    | <b>\$ 21,689</b>                | <b>\$ 0</b>           | <b>\$ 1,973,331</b>                     |
| <b>LIABILITIES AND OWNER EQUITY</b>                         |                                    |  |                    |                                 |                       |   |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b> |                                    |  |                    |                                 |                       |   |
| <b>BOOK VALUE AS OF 9/30/2023</b>                           |                                    |  |                    |                                 |                       |   |
| Accounts payable and accrued expenses                       | \$ -                               | \$ -                                   | \$ -               | \$ -                            | \$ -                  | \$ -                                    |
| Wages, vacations and employee benefits                      | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| Other current and accrued liabilities                       | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| Postpetition taxes payable                                  | 0                                  | 0                                      | 0                  | 67                              | -                     | 28,264                                  |
| DIP Facility <sup>(2)(3)</sup>                              | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| <b>TOTAL POSTPETITION LIABILITIES</b>                       | <b>\$ 0</b>                        | <b>\$ 0</b>                            | <b>\$ 0</b>        | <b>\$ 67</b>                    | <b>\$ -</b>           | <b>\$ 28,264</b>                        |
| <b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>     |                                    |  |                    |                                 |                       |   |
| Secured Debt <sup>(3)</sup>                                 | \$ -                               | \$ -                                   | \$ -               | \$ -                            | \$ -                  | \$ -                                    |
| Priority Debt   | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| <b>Unsecured Debt</b>                                       |                                    |  |                    |                                 |                       |   |
| Unsecured Debt - Intercompany Payables                      | -                                  | -                                      | -                  | 10,300                          | 1                     | 14,834                                  |
| Unsecured Debt - Other                                      | 66                                 | 2,039                                  | -                  | 364                             | -                     | 31,945                                  |
| Total Unsecured Debt  | 66                                 | 2,039                                  | -                  | 10,664                          | 1                     | 46,779                                  |
| <b>TOTAL PRE-PETITION LIABILITIES</b>                       | <b>\$ 66</b>                       | <b>\$ 2,039</b>                        | <b>\$ -</b>        | <b>\$ 10,664</b>                | <b>\$ 1</b>           | <b>\$ 46,779</b>                        |
| <b>TOTAL LIABILITIES</b>                                    | <b>\$ 66</b>                       | <b>\$ 2,039</b>                        | <b>\$ 0</b>        | <b>\$ 10,731</b>                | <b>\$ 1</b>           | <b>\$ 75,043</b>                        |
| <b>STOCKHOLDERS' EQUITY</b>                                 |                                    |  |                    |                                 |                       |   |
| Preferred stock   | \$ -                               | \$ -                                   | \$ -               | \$ -                            | \$ -                  | \$ -                                    |
| Common stock  | 10                                 | 1                                      | 1,312              | -                               | 10                    | -                                       |
| Capital surplus   | 876                                | 91,219                                 | (1,557)            | (419)                           | (147)                 | 1,324,258                               |
| Retained earnings   | 2,134                              | 3,966                                  | 3,222              | 11,623                          | 136                   | 574,031                                 |
| Other equity  | -                                  | -                                      | 585                | (245)                           | -                     | -                                       |
| Treasury stock  | -                                  | -                                      | -                  | -                               | -                     | -                                       |
| <b>TOTAL STOCKHOLDERS' EQUITY</b>                           | <b>\$ 3,021</b>                    | <b>\$ 95,186</b>                       | <b>\$ 3,563</b>    | <b>\$ 10,959</b>                | <b>\$ (1)</b>         | <b>\$ 1,898,289</b>                     |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>           | <b>\$ 3,086</b>                    | <b>\$ 97,225</b>                       | <b>\$ 3,563</b>    | <b>\$ 21,689</b>                | <b>\$ 0</b>           | <b>\$ 1,973,331</b>                     |

## Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility.
- (3) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.

Debtor's Name Yellow Corporation  
Case. No 23-11069

**Schedule C: Statement of operations (profit or loss statement)**  
**(Income Statement)**

(\$ In Thousands)

|   | Yellow Corporation | New Penn Motor Express LLC | USF Holland LLC | USF Reddaway Inc. | Yellow Logistics, Inc. | YRC Enterprise Services, Inc. |
|---|--------------------|----------------------------|-----------------|-------------------|------------------------|-------------------------------|
| <b>FOR THE PERIOD OF 9/1/2023 THROUGH 9/30/2023</b> |                    |                            |                 |                   |                        |                               |
| Operating Revenue                                   | \$ -               | \$ 5                       | \$ (32)         | \$ (56)           | \$ 173                 | \$ -                          |
| Operating Expenses:                                 |                    |                            |                 |                   |                        |                               |
| Salaries wages and employees benefits               | 480                | 171                        | 1,228           | 521               | 69                     | 4,903                         |
| Fuel, operating expenses and supplies               | 2,848              | 295                        | 1,717           | 299               | 5,292                  | (536)                         |
| Purchased transportation                            | -                  | (54)                       | (998)           | (175)             | 258                    | -                             |
| Depreciation and amortization                       | -                  | 74                         | 350             | 19                | (50)                   | (2,410)                       |
| Other operating expenses                            | 5,125              | (79)                       | (1,072)         | (474)             | (84)                   | (1)                           |
| (Gains) losses on property disposals, net           | -                  | -                          | 24              | 385               | 6                      | 1,551                         |
| Reorganization charges <sup>(1)</sup>               | 17,563             | -                          | -               | -                 | -                      | 557                           |
| Impairment charges <sup>(2)</sup>                   | -                  | -                          | -               | -                 | -                      | (22,795)                      |
| Operating Income                                    | \$ (26,016)        | \$ (404)                   | \$ (1,280)      | \$ (631)          | \$ (5,318)             | \$ 18,732                     |
| Nonoperating Expenses:                              |                    |                            |                 |                   |                        |                               |
| Interest expense                                    | 18,818             | (9)                        | 28              | 0                 | -                      | -                             |
| Interest Income                                     | (36)               | 36                         | -               | -                 | -                      | -                             |
| Non-union pension and postretirement benefits       | 57                 | -                          | -               | -                 | -                      | -                             |
| Other nonoperating expenses                         | (305)              | 3                          | -               | 101               | -                      | -                             |
| Income (loss) before Income Taxes                   | \$ (44,551)        | \$ (434)                   | \$ (1,308)      | \$ (731)          | \$ (5,318)             | \$ 18,732                     |
| Provision for Income Taxes                          | (685)              | (11)                       | -               | -                 | -                      | -                             |
| Net gain / (loss)                                   | \$ (43,866)        | \$ (423)                   | \$ (1,308)      | \$ (731)          | \$ (5,318)             | \$ 18,732                     |

Footnotes:

- (1) The \$4.6 million credit for YRC Inc. reflects a relocation of reorganization items booked in August 2023 to liquidation basis accounting charges.
- (2) The \$22.8 million credit for YRC Enterprises Services, Inc. reflects the reversal of previously recorded impairment charges on account of liquidation basis accounting.

Debtor's Name Yellow Corporation  
Case. No 23-11069

**Schedule C: Statement of operations (profit or loss statement)**  
**(Income Statement)**

(\$ In Thousands)

|   | YRC Freight<br>Canada Company                       | YRC Inc.    | 1105481 Ontario<br>Inc. | Express Lane<br>Services, Inc. | Roadway Express<br>International, Inc. | Roadway LLC |
|---|---|-------------|-------------------------|--------------------------------|--|-------------|
|   | <b>FOR THE PERIOD OF 9/1/2023 THROUGH 9/30/2023</b> |             |                         |                                |  |             |
| Operating Revenue                             | \$ (323)  | \$ 1,113    | \$ -                    | \$ -                           | \$ -                                   | \$ -        |
| Operating Expenses:                           |   |             |                         |                                |  |             |
| Salaries wages and employees benefits         | (138)   | 3,702       | -                       | -                              | -                                      | -           |
| Fuel, operating expenses and supplies         | 25  | 6,925       | -                       | -                              | -                                      | -           |
| Purchased transportation                      | 26  | (808)       | -                       | -                              | -                                      | -           |
| Depreciation and amortization                 | -   | (2,033)     | -                       | -                              | -                                      | -           |
| Other operating expenses                      | (168)   | 6,761       | -                       | -                              | -                                      | -           |
| (Gains) losses on property disposals, net     | 10  | 3,385       | -                       | -                              | -                                      | -           |
| Reorganization charges <sup>(1)</sup>         | -   | (4,613)     | -                       | -                              | -                                      | -           |
| Impairment charges <sup>(2)</sup>             | -   | -           | -                       | -                              | -                                      | -           |
| Operating Income                              | \$ (77)   | \$ (12,205) | \$ -                    | \$ -                           | \$ -                                   | \$ -        |
| Nonoperating Expenses:                        |   |             |                         |                                |  |             |
| Interest expense                              | -   | (33)        | -                       | -                              | -                                      | -           |
| Interest Income                               | (0)   | (0)         | -                       | -                              | -                                      | -           |
| Non-union pension and postretirement benefits | -   | 265         | -                       | -                              | -                                      | -           |
| Other nonoperating expenses                   | 106   | 133         | -                       | -                              | (0)                                    | -           |
| Income (loss) before Income Taxes             | \$ (182)  | \$ (12,569) | \$ -                    | \$ -                           | \$ 0                                   | \$ -        |
| Provision for Income Taxes                    | -   | (46)        | -                       | -                              | -                                      | -           |
| Net gain / (loss)                             | \$ (182)  | \$ (12,523) | \$ -                    | \$ -                           | \$ 0                                   | \$ -        |

Footnotes:

- (1) The \$4.6 million credit for YRC Inc. reflects a relocation of reorganization items booked in August 2023 to liquidation basis accounting charges.
- (2) The \$22.8 million credit for YRC Enterprises Services, Inc. reflects the reversal of previously recorded impairment charges on account of liquidation basis accounting.

Debtor's Name Yellow Corporation  
Case. No 23-11069

**Schedule C: Statement of operations (profit or loss statement)**  
**(Income Statement)**

(\$ In Thousands)

|   | Roadway Next<br>Day Corporation                     | USF Bestway Inc. | USF Dugan Inc. | USF Holland<br>International<br>Sales Corporation | USF RedStar LLC | Yellow Freight<br>Corporation |
|---|---|------------------|----------------|---|-----------------|-------------------------------|
|   | <b>FOR THE PERIOD OF 9/1/2023 THROUGH 9/30/2023</b> |                  |                |   |                 |                               |
| Operating Revenue                             | \$ -  | \$ -             | \$ -           | \$ -  | \$ -            | \$ -                          |
| Operating Expenses:                           |   |                  |                |   |                 |                               |
| Salaries wages and employees benefits         | -   | 5                | 1              | -   | 7               | -                             |
| Fuel, operating expenses and supplies         | -   | -                | -              | -   | -               | -                             |
| Purchased transportation                      | -   | -                | -              | -   | -               | -                             |
| Depreciation and amortization                 | -   | -                | -              | -   | -               | -                             |
| Other operating expenses                      | -   | 2                | 0              | -   | 4               | -                             |
| (Gains) losses on property disposals, net     | -   | -                | -              | -   | -               | -                             |
| Reorganization charges <sup>(1)</sup>         | -   | -                | -              | -   | -               | -                             |
| Impairment charges <sup>(2)</sup>             | -   | -                | -              | -   | -               | -                             |
| Operating Income                              | \$ -  | \$ (7)           | \$ (1)         | \$ -  | \$ (11)         | \$ -                          |
| Nonoperating Expenses:                        |   |                  |                |   |                 |                               |
| Interest expense                              | -   | -                | -              | -   | -               | -                             |
| Interest Income                               | -   | -                | -              | -   | -               | -                             |
| Non-union pension and postretirement benefits | -   | -                | -              | -   | -               | -                             |
| Other nonoperating expenses                   | -   | -                | -              | -   | -               | -                             |
| Income (loss) before Income Taxes             | \$ -  | \$ (7)           | \$ (1)         | \$ -  | \$ (11)         | \$ -                          |
| Provision for Income Taxes                    | -   | -                | -              | -   | -               | -                             |
| Net gain / (loss)                             | \$ -  | \$ (7)           | \$ (1)         | \$ -  | \$ (11)         | \$ -                          |

Footnotes:

- (1) The \$4.6 million credit for YRC Inc. reflects a relocation of reorganization items booked in August 2023 to liquidation basis accounting charges.
- (2) The \$22.8 million credit for YRC Enterprises Services, Inc. reflects the reversal of previously recorded impairment charges on account of liquidation basis accounting.

Debtor's Name Yellow Corporation  
Case. No 23-11069

Schedule C: Statement of operations (profit or loss statement)  
(Income Statement)

(\$ In Thousands)

|   | YRC Association<br>Solutions, Inc. | YRC<br>International<br>Investments, Inc. | YRC Logistics<br>Inc. | YRC Logistics<br>Services, Inc. | YRC Mortgages,<br>LLC | YRC Regional<br>Transportation,<br>Inc. |
|---|------------------------------------|---|-----------------------|---------------------------------|-----------------------|---|
| FOR THE PERIOD OF 9/1/2023 THROUGH 9/30/2023  |                                    |   |                       |                                 |                       |   |
| Operating Revenue                             | \$ -                               | \$ -                                      | \$ -                  | \$ -                            | \$ -                  | \$ -                                    |
| Operating Expenses:                           |                                    |   |                       |                                 |                       |   |
| Salaries wages and employees benefits         | -                                  | -   | -                     | 6                               | -                     | -                                       |
| Fuel, operating expenses and supplies         | -                                  | -   | -                     | -                               | -                     | -                                       |
| Purchased transportation                      | -                                  | -   | -                     | -                               | -                     | -                                       |
| Depreciation and amortization                 | -                                  | -   | -                     | -                               | -                     | -                                       |
| Other operating expenses                      | -                                  | -   | -                     | 3                               | -                     | -                                       |
| (Gains) losses on property disposals, net     | -                                  | -   | -                     | -                               | -                     | -                                       |
| Reorganization charges <sup>(1)</sup>         | -                                  | -   | -                     | -                               | -                     | -                                       |
| Impairment charges <sup>(2)</sup>             | -                                  | -   | -                     | -                               | -                     | -                                       |
| Operating Income                              | \$ -                               | \$ -                                      | \$ -                  | \$ (9)                          | \$ -                  | \$ -                                    |
| Nonoperating Expenses:                        |                                    |   |                       |                                 |                       |   |
| Interest expense                              | -                                  | -   | -                     | -                               | -                     | -                                       |
| Interest Income                               | -                                  | -   | -                     | -                               | -                     | -                                       |
| Non-union pension and postretirement benefits | -                                  | -   | -                     | -                               | -                     | -                                       |
| Other nonoperating expenses                   | -                                  | -   | -                     | 1                               | -                     | -                                       |
| Income (loss) before Income Taxes             | \$ -                               | \$ -                                      | \$ -                  | \$ (10)                         | \$ -                  | \$ -                                    |
| Provision for Income Taxes                    | -                                  | -   | -                     | -                               | -                     | -                                       |
| Net gain / (loss)                             | \$ -                               | \$ -                                      | \$ -                  | \$ (10)                         | \$ -                  | \$ -                                    |

Footnotes:

- (1) The \$4.6 million credit for YRC Inc. reflects a relocation of reorganization items booked in August 2023 to liquidation basis accounting charges.
- (2) The \$22.8 million credit for YRC Enterprises Services, Inc. reflects the reversal of previously recorded impairment charges on account of liquidation basis accounting.

Debtor's Name

Yellow Corporation

Case. No

23-11069

**Schedule D:  
Listing of Bank Accounts**

(\$ In Thousands)

| Account Holder                    | Bank                | Open / Closed in Period | Account Number | End of Period Book Balance |
|-----------------------------------|---------------------|-------------------------|----------------|----------------------------|
| YRC Freight Canada Company        | Bank of Nova Scotia | N/A                     | x2910          | \$ -                       |
| YRC Freight Canada Company        | Bank of Nova Scotia | N/A                     | x4510          | 181                        |
| YRC Freight Canada Company        | Bank of Nova Scotia | N/A                     | x7914          | -                          |
| Yellow Corporation                | Bank of Nova Scotia | N/A                     | x5117          | 309                        |
| Yellow Corporation                | Bank of Nova Scotia | N/A                     | x5214          | 162                        |
| New Penn Motor Express LLC        | Bank of Nova Scotia | N/A                     | x5311          | -                          |
| YRC Freight Canada Company        | Bank of Nova Scotia | N/A                     | x8114          | 37                         |
| YRC Freight Canada Company        | Bank of Nova Scotia | N/A                     | x3512          | 58                         |
| YRC Freight Canada Company        | JPMorgan Canada     | N/A                     | x1101          | 11                         |
| YRC Freight Canada Company        | JPMorgan Canada     | N/A                     | x1210          | 34                         |
| YRC Inc.                          | JPMorgan Canada     | N/A                     | x8704          | 433                        |
| YRC Inc.                          | JPMorgan Canada     | N/A                     | x8705          | 190                        |
| YRC Inc.                          | TD Canada           | N/A                     | x0714          | 24                         |
| YRC Freight Canada Company        | Wells Fargo         | N/A                     | Unknown        | -                          |
| Yellow Corporation                | BNY Mellon          | N/A                     | x6663          | 12                         |
| Yellow Corporation                | BNY Mellon          | N/A                     | x6671          | -                          |
| Yellow Corporation                | BNY Mellon          | N/A                     | x6698          | -                          |
| Yellow Corporation                | BNY Mellon          | N/A                     | x8400          | -                          |
| Yellow Corporation                | Bank of America     | N/A                     | x2291          | 85                         |
| Yellow Corporation                | JPMorgan Chase & Co | N/A                     | x0830          | 9,712                      |
| YRC Inc.                          | JPMorgan Chase & Co | N/A                     | x2227          | 306                        |
| Yellow Logistics, Inc.            | JPMorgan Chase & Co | N/A                     | x1713          | 10                         |
| Yellow Corporation                | JPMorgan Chase & Co | N/A                     | x2835          | 43                         |
| USF Reddaway Inc.                 | JPMorgan Chase & Co | N/A                     | x9567          | -                          |
| USF Holland LLC                   | JPMorgan Chase & Co | N/A                     | x9583          | -                          |
| New Penn Motor Express LLC        | JPMorgan Chase & Co | N/A                     | x3310          | -                          |
| Yellow Corporation                | JPMorgan Chase & Co | N/A                     | x4193          | 1,360                      |
| Yellow Corporation                | JPMorgan Chase & Co | N/A                     | x4201          | 1,228                      |
| Yellow Corporation                | JPMorgan Chase & Co | N/A                     | x4219          | -                          |
| YRC Inc.                          | JPMorgan Chase & Co | N/A                     | x4250          | 7                          |
| USF Holland LLC                   | JPMorgan Chase & Co | N/A                     | x4268          | -                          |
| Yellow Corporation                | JPMorgan Chase & Co | N/A                     | x4599          | 2                          |
| USF Holland LLC <sup>(1)</sup>    | JPMorgan Chase & Co | N/A                     | x4623          | 50,090                     |
| YRC Inc.                          | JPMorgan Chase & Co | N/A                     | x5497          | 36                         |
| YRC Inc.                          | JPMorgan Chase & Co | N/A                     | x7613          | 25                         |
| USF Holland LLC                   | JPMorgan Chase & Co | N/A                     | Unknown        | -                          |
| Yellow Corporation                | PNC                 | N/A                     | x2947          | 102                        |
| Yellow Logistics, Inc.            | PNC                 | N/A                     | x7094          | -                          |
| Yellow Corporation                | PNC                 | N/A                     | x0640          | -                          |
| Yellow Corporation                | Citizens            | N/A                     | x8417          | -                          |
| Yellow Corporation                | Citizens            | N/A                     | x8638          | 0                          |
| Yellow Corporation                | Citizens            | N/A                     | x8689          | -                          |
| Yellow Corporation <sup>(2)</sup> | Citizens            | N/A                     | x8700          | 677                        |
| Yellow Corporation                | Citizens            | N/A                     | x8719          | -                          |
| Yellow Corporation                | Citizens            | N/A                     | x8727          | 32                         |
| Yellow Corporation                | Citizens            | N/A                     | x9308          | -                          |
| Yellow Corporation                | UMB                 | N/A                     | x1046          | -                          |
| Yellow Corporation                | US Bartle           | N/A                     | x5676          | 126                        |
| Yellow Corporation                | Wells Fargo         | N/A                     | x9838          | -                          |
| YRC Inc.                          | Wells Fargo         | N/A                     | x6130          | -                          |

## Footnote:

- (1) This dormant account was repurposed after the Petition Date to hold proceeds for the DIP Financing. Such funds are on Yellow Corporation's books and records, but the bank account is still in the name of USF Holland LLC.
- (2) Restricted cash account with Citizens supporting letters of credit.